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ABSTRACT

Drawing from data submitted by the Wisconsin Vocational, Technical and Adult Education (VTAE) districts on their 1992-93 actual cost allocation schedules, this report provides information on district and statewide program and unit costs. First, introductory material provides a statewide summary by aid category of the actual unit costs and ratios for headcount enrollments and full-time equivalent (FTE), indicating that the total unduplicated headcount for the district was 452,897 students and that the cost per headcount student was \$1,009. FTE figures indicate an enrollment of 61,396 students at a cost of \$7,441 per student. Total operational costs for the district are cited at \$456,809,200. The bulk of the report contains data tables, focusing on: (1) district operational costs and total budget; (2) district total expenditures and revenues; (3) district staff costs; (4) district materials fees and FTE student enrollments; (5) statewide costs and FTE enrollment by district; (6) statewide costs per FTE by aid category; (7) costs per FTE by district for college parallel, associate degree, vocational programs, vocational/adult programs, and community services; (8) FTE students and cost by district for agriculture, business, graphics, home economics, industrial, service and health, technical, television, and general education; (9) FTE enrollment and operational cost percentages; (10) cost ratios per FTE student; and (11) FTE student enrollment percentages. (KP)

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ACTUAL 1992-93 COST ALLOCATION SUMMARY

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Wisconsin Board of Vocational, Technical, and Adult Education



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ACTUAL 1992-93 COST ALLOCATION SUMMARY

December 1993

**Wisconsin Board of Vocational, Technical and Adult Education
310 Price Place
Madison, Wisconsin 53705
(608) 266-1207**

Dwight A. York, State Director

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FOREWORD

The information contained in this summary was derived from data submitted by the VTAE districts on their 1992-93 actual cost allocation schedules.

Cost allocation information is used to calculate the distribution of state aids to districts, and prepare financial and enrollment reports including state statistical summaries and reports on the financing of vocational-technical education in Wisconsin. The data is also used to answer requests for information from the Governor, the Legislature and the public. In addition, the costs by instructional division are used in preparing Wisconsin's State Plan for Vocational Education required by federal statute.

The table below provides a statewide summary by aid category of the 1992-93 actual unit costs and ratios for both headcount and full-time equivalent (FTE) students:

	College Parallel	Postsecondary		Continuing Education		Total
		Associate Degree	Vocational	Vocational- Adult	Community Services	
Headcount Enrollment ¹	17,042	103,164	98,558	268,108	26,297	452,897
Cost per Student	\$1,399	\$2,251	\$1,605	\$148	\$112	\$1,009
Full-Time Equivalent Students ²	4,777	33,476	16,985	5,515	643	61,396
Cost per Full-Time Equivalent	\$4,993	\$6,937	\$9,310	\$7,192	\$4,572	\$7,441
Total Operational Cost ³	\$23,843.6	\$232,220.4	\$158,139.1	\$39,665.3	\$2,940.8	\$456,809.2
Cost per Student Ratios	1.39	2.23	1.59	.15	.11	1.00
Cost per FTE Ratios	.67	.93	1.25	.97	.61	1.00

The financial and enrollment information reported in this summary will not be finalized until after completion of the required audits in the following fiscal year. Enrollments may not agree on all schedules due to rounding of some district figures. Differences in unit costs appearing in the schedules which follow reflect the interplay of factors unique to each district, including the mix of programs, the number of locations where courses are offered, enrollment levels, and the average number of credits for which students enroll.

¹Enrollment is duplicated among categories, except for the total which is unduplicated.

²An FTE student represents 30 credits in each aid category.

³In thousands.

Schedule A-1
1992-93 ACTUAL OPERATIONAL COSTS AND TOTAL BUDGETS
(As reported by the districts on the VE-CA-1 Cost Allocation Schedule)

District	OPERATIONAL								Other Costs ¹	TOTAL BUDGET ²
	Instruction	Instructional Resources	Student Services	Research	General		Physical Plant	Subtotal		
					Admin.	Institu.				
Chippewa Valley	\$ 17,146,235	\$ 763,131	\$ 1,523,532	\$ 286,025	\$ 713,511	\$ 1,872,337	\$ 1,550,137	\$ 23,854,908	\$ 8,023,928	\$ 31,878,836
Western	15,925,851	484,767	2,028,000	367,759	803,548	2,018,402	1,525,451	23,153,778	11,752,957	34,906,735
Southwest	7,151,740	437,767	710,372	95,393	486,268	627,332	694,138	10,203,010	4,822,568	15,025,578
Madison	38,144,822	1,496,651	5,877,565	79,656	1,752,725	3,434,215	4,997,547	55,783,181	20,584,178	76,367,359
Blackhawk	9,755,617	373,107	868,328	133,742	623,286	1,172,059	944,342	13,868,481	4,460,681	18,329,162
Gateway	21,116,984	844,910	3,697,402	239,486	793,015	2,823,745	2,810,725	32,326,267	11,339,357	43,665,624
Waukesha	22,106,713	785,778	3,326,749	196,392	756,840	3,479,466	2,030,436	32,682,374	8,137,878	40,820,252
Milwaukee	62,925,459	2,508,442	10,316,391	394,312	2,967,483	7,035,487	10,120,069	96,267,643	53,463,862	149,731,505
Moraine Park	13,789,842	809,921	2,373,657	7,122	557,938	2,579,344	1,457,540	21,575,364	7,654,343	29,229,707
Lakeshore	11,376,514	603,425	978,043	108,249	483,217	1,976,575	1,010,715	16,536,738	5,202,944	21,739,682
Fox Valley	25,568,476	868,338	2,425,023	286,370	856,740	4,864,148	2,748,503	37,617,598	14,255,075	51,872,673
Northeast	21,847,165	522,662	2,891,307	59,046	622,534	2,423,637	2,121,400	30,487,751	9,640,613	40,128,364
Mid-State	9,025,162	345,130	1,577,383	116,520	544,788	1,072,299	1,074,017	13,755,299	4,339,670	18,094,969
North Central	12,688,868	795,466	1,720,149	81,560	801,322	1,361,551	1,718,951	19,167,867	6,720,163	25,888,030
Nicolet	5,475,373	535,332	1,103,735	26,621	372,242	938,114	845,170	9,296,787	3,009,027	12,305,814
Indianhead	14,417,222	519,249	1,945,062	135,332	507,185	996,368	1,711,781	20,232,199	11,356,125	31,588,324
STATEWIDE TOTAL	\$308,462,043	\$12,694,078	\$43,360,698	\$2,613,785	\$13,642,642	\$38,675,079	\$37,360,922	\$456,809,245	\$184,763,369	\$641,572,614
Chippewa Valley	71.9% HI	3.2%	6.4%	1.2%	3.0%	7.8%	6.5%	5.2%		74.8%
Western	68.8	2.1	8.7	1.6 HI	3.5	8.7	6.6	5.1		66.3
Southwest	70.1	4.3	7.0	0.9	4.8 HI	6.1	6.8	2.2		67.9
Madison	68.4	2.7	10.5	0.1	3.1	6.2	9.0	12.2		73.0
Blackhawk	70.3	2.7	6.2	1.0	4.5	8.5	6.8	3.1		75.7
Gateway	65.3	2.6	11.4	0.8	2.5	8.7	8.7	7.1		74.0
Waukesha	67.6	2.4	10.2	0.6	2.3	10.7	6.2	7.2		80.1 HI
Milwaukee	65.4	2.6	10.7	0.4	3.1	7.3	10.5 HI	21.1 HI		64.3
Moraine Park	63.9	3.7	11.0	0.0 LO	2.6	12.0	6.8	4.7		73.8
Lakeshore	68.8	3.6	5.9 LO	0.7	2.9	12.0	6.1 LO	3.6		76.1
Fox Valley	68.0	2.3	6.4	0.8	2.3	12.9 HI	7.3	8.2		72.5
Northeast	71.7	1.7 LO	9.5	0.2	2.0 LO	7.9	7.0	6.7		76.0
Mid-State	65.6	2.5	11.5	0.8	4.0	7.8	7.8	3.0		76.0
North Central	66.2	4.1	9.0	0.4	4.2	7.1	9.0	4.2		74.0
Nicolet	58.9 LO	5.7 HI	11.9 HI	0.3	4.0	10.1	9.1	2.0 LO		75.5
Indianhead	71.2	2.6	9.6	0.7	2.5	4.9 LO	8.5	4.4		64.0 LO
STATEWIDE PERCENT ³	67.5%	2.8%	9.5%	0.6%	3.0%	8.4%	8.2%	100.0%		71.2%

¹Includes all monies for auxiliary and public service functions, "non-add" amounts, as well as debt service, enterprise, internal service, proprietary, and trust and agency funds (i.e., everything not included as operational cost).

²Percentages in this column are the percentage which the operational cost is of the total budget.

³Operational percentages add horizontally to 100 percent, except for note 2 above and operational subtotal column which adds vertically.

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Schedule A-2
1992-93 ACTUAL DISTRICT TOTAL EXPENDITURES AND REVENUES SUMMARY
(As reported by the districts on their VE-CA-2 and VE-CA-7 Cost Allocation Schedules)

District	EXPENDITURES							REVENUES						
	Salaries	Fringe Benefits	Current Expenses	Retail Merchandise	Capital	Debt Retirement	Total ¹	Local	State	Federal	Fees Program	Other ²	Institu.	Other Sources ³
Chippewa Valley	\$ 16,183,916	\$ 4,868,427	\$ 6,428,948	\$ 1,040,561	\$ 1,479,201	\$ 1,877,783	\$ 31,878,836	\$ 10,966,968	\$ 7,802,934	\$ 4,293,502	\$ 3,627,510	\$ 878,309	\$ 3,377,098	\$ 932,515
Western	15,637,363	4,627,143	6,773,836	1,157,867	1,761,317	4,949,209	34,906,735	9,769,790	8,038,291	4,020,296	3,261,162	789,892	3,026,408	6,000,896
Southwest	6,550,480	2,011,335	4,203,946	276,307	495,312	1,488,198	15,025,578	5,807,514	3,259,636	1,541,683	1,256,174	319,724	1,940,868	899,979
Madison	36,258,932	10,421,991	21,655,864	3,272,131	3,392,332	1,366,109	76,367,359	29,982,191	13,118,579	5,986,729	9,510,808	1,736,128	13,159,954	2,872,970
Blackhawk	8,271,750	2,405,420	4,732,871	143,224	1,291,789	1,484,108	18,329,162	8,229,711	4,276,187	3,200,586	1,847,518	460,317	926,595	- 611,752
Gateway	20,149,031	6,753,646	10,112,409	2,211,815	1,958,145	2,480,578	43,665,624	22,620,575	6,295,058	4,872,896	3,785,814	1,151,148	5,378,506	- 436,373
Waukesha	21,201,180	7,729,821	6,362,180	1,102,951	2,485,956	1,938,164	40,820,252	24,294,535	5,007,277	2,179,578	3,521,328	1,034,730	4,323,886	458,920
Milwaukee	70,644,055	20,733,471	29,390,453	5,016,050	9,026,269	14,921,207	149,731,505	62,628,282	29,722,596	17,108,131	14,478,878	3,107,128	16,990,412	5,695,078
Moraine Park	13,779,414	4,370,901	5,490,077	894,756	2,851,371	2,043,188	29,229,707	13,071,460	5,198,065	1,730,209	2,654,121	612,106	3,410,990	2,552,756
Lakeshore	10,293,608	3,256,260	4,659,131	150,463	2,195,396	1,184,824	21,739,682	8,500,879	4,333,759	1,601,743	1,999,951	705,842	2,773,787	1,823,721
Fox Valley	24,207,504	7,846,781	12,451,666	707,335	3,857,412	2,801,995	51,872,673	20,478,640	9,300,310	3,409,744	4,821,997	1,877,084	9,365,070	2,819,828
Northeast	20,024,261	5,693,029	9,560,864	1,451,746	2,251,366	1,147,096	40,128,364	16,606,853	6,368,837	3,482,540	4,571,987	1,149,891	6,704,092	1,244,164
Mid-State	8,867,221	2,762,119	3,877,166	603,689	893,549	1,091,225	18,094,969	7,580,909	3,841,552	2,168,639	2,027,500	436,513	1,423,551	616,305
North Central	12,673,891	3,826,844	5,295,957	294,807	2,698,193	1,098,338	25,888,030	8,663,327	5,390,231	4,179,953	2,336,656	527,884	2,255,016	2,534,963
Nicolet	5,949,111	1,843,579	2,719,419	442,004	378,429	973,272	12,305,814	6,242,271	2,046,052	1,601,050	1,204,945	166,433	185,872	857,191
Indianhead	13,245,996	3,868,046	6,123,079	2,266,595	4,332,013	1,752,595	31,588,324	13,014,105	4,304,238	3,549,000	2,728,899	1,246,358	3,049,543	3,696,181
TOTAL	\$303,937,713	\$93,018,793	\$139,837,866	\$21,032,301	\$41,148,050	\$42,597,891	\$641,572,614	\$268,458,010	\$118,303,602	\$64,927,277	\$63,435,248	\$16,201,487	\$78,291,648	\$31,955,342
Chippewa Valley	50.8%	15.3%	20.2%	3.2%	4.8%	5.9%	5.0%	34.4%	24.5% HI	13.5%	11.4%	2.7%	10.6%	2.9%
Western	44.8	13.3	19.4	3.3	5.0	14.2 HI	5.4	28.0 LO	23.0	11.5	9.3	2.3	8.7	17.2 HI
Southwest	43.6	13.4	28.0	1.8	3.3	9.9	2.3	38.6	21.7	10.3	8.4 LO	2.1	12.9	6.0
Madison	47.5	13.6	28.4 HI	4.3	4.4	1.8 LO	11.9	39.3	17.2	7.8	12.4 HI	2.3	17.2	3.8
Blackhawk	45.1	13.1	25.8	0.8	7.1	8.1	2.9	44.9	23.3	17.5 HI	10.1	2.5	5.0	- 3.3 LO
Gateway	46.1	15.5	23.1	5.1	4.5	5.7	6.8	51.8	14.4	11.2	8.7	2.6	12.3	- 1.0
Waukesha	51.9 HI	18.9 HI	15.6 LO	2.7	6.1	4.8	6.4	59.5 HI	12.3 LO	5.4 LO	8.6	2.5	10.6	1.1
Milwaukee	47.2	13.8	19.6	3.4	6.0	10.0	23.3 HI	41.8	19.9	11.4	9.7	2.1	11.3	3.8
Moraine Park	47.1	14.9	18.8	3.1	9.1	7.0	4.6	44.7	17.8	5.9	9.1	2.1	11.7	8.7
Lakeshore	47.3	15.0	21.4	0.7 LO	10.1	5.5	3.4	39.1	19.9	7.4	9.2	3.2	12.8	8.4
Fox Valley	46.7	15.1	24.0	1.4	7.4	5.4	8.1	39.5	17.9	6.6	8.9	3.6	18.1 HI	5.4
Northeast	49.9	14.2	23.8	3.6	5.8	2.9	6.3	41.4	15.9	8.7	11.4	2.8	16.7	3.1
Mid-State	49.0	15.3	21.4	3.3	5.0	6.0	2.8	41.9	21.2	12.0	11.2	2.4	7.9	3.4
North Central	49.0	14.8	20.5	1.1	10.4	4.2	4.0	33.5	20.8	16.2	9.0	2.0	8.7	9.8
Nicolet	48.3	15.0	22.1	3.6	3.1 LO	7.9	1.9 LO	50.7	16.6	13.0	9.8	1.4 LO	1.5 LO	7.0
Indianhead	41.9 LO	12.2 LO	19.4	7.2 HI	13.7 HI	5.6	4.9	41.2	13.6	11.2	8.6	4.0 HI	9.7	11.7
TOTAL	47.4%	14.5%	21.8%	3.3%	6.4%	6.6%	100.0%	41.9%	18.4%	10.1%	9.9%	2.5%	12.2%	5.0%

¹ Expenditure and revenue percentages each add horizontally; the total percentages add vertically.

² Includes Materials Fees.

³ Other sources includes increases or decreases in fund balance, proceeds from debt, etc.

Schedule A-3
1992-93 ACTUAL STAFF ANALYSIS SUMMARY
(As Reported by the Districts in the Staff Accounting System)

District	Administrators ¹		Supervisors/ Coordinators		Teachers		Specialists		Subtotal Educational ²		Other Staff		Total	
	# ³	\$ ⁴	#	\$	#	\$	#	\$	#	\$	#	\$	#	\$
Chippewa Valley	4.0	86,742	22.9	69,297	254.9	48,086	11.1	54,234	292.9	50,506	193.0	32,703	485.9	43,434
Western	2.5	105,608	27.4	61,425	262.0	41,640	9.3	60,846	301.2	44,564	226.3	30,635	527.5	38,589
Southwest	2.0	83,189	13.7	60,006	117.7	39,856	8.1	51,058	141.5	43,060	88.6	27,864	230.1	37,209
Madison	5.0	86,189	44.6	70,504	552.9	48,917	16.7	55,814	619.2	50,959	476.9	30,878	1,096.1	42,222
Blackhawk	2.0	96,118	14.0	58,088	135.8	41,918	5.9	52,782	157.7	44,447	142.8	25,755	300.5	35,565
Gateway	4.5	92,144	15.6	60,859	292.8	49,112	25.4	61,775	338.3	51,177	255.6	36,737	593.9	44,963
Waukesha	7.0	92,134	23.9	72,222	276.7	51,854	11.7	67,047	319.3	54,819	263.1	38,281	582.4	47,348
Milwaukee	4.4	129,245	52.5	82,633	867.6	55,717	17.3	79,997	941.8	58,007	1,023.8	36,490	1,965.6	46,799
Moraine Park	4.0	93,741	27.4	68,702	206.5	44,725	9.5	73,372	247.4	49,273	200.3	33,084	447.7	42,030
Lakeshore	6.0	84,824	9.9	70,081	173.7	44,636	7.1	61,626	196.7	47,756	137.4	31,504	334.1	41,072
Fox Valley	3.9	103,269	27.8	62,224	411.8	42,885	9.5	59,355	453.0	44,937	326.5	34,120	781.5	40,390
Northeast	7.0	88,385	18.7	74,106	311.5	48,081	15.6	52,537	352.8	50,457	247.9	31,465	600.7	42,619
Mid-State	4.0	96,776	22.7	70,098	124.0	46,082	10.9	53,967	161.6	51,242	107.8	31,281	269.4	43,255
North Central	1.6	91,409	20.8	65,851	182.0	47,948	13.1	57,979	217.5	50,584	181.6	29,880	399.1	41,163
Nicolet	3.0	80,921	4.5	63,206	82.3	43,780	2.7	56,806	92.5	46,310	104.6	32,809	197.1	39,145
Indianhead	8.0	90,746	26.1	60,806	190.6	46,069	7.8	63,406	232.5	49,498	194.4	29,927	426.9	40,586
TOTAL	68.9	92,253	372.5	68,692	4,442.8	48,194	181.7	60,959	5,065.9	50,758	4,172.6	33,300	9,238.5	42,873
Chippewa Valley	0.8%	6	4.7%	10	52.5%	12	2.3%	5	60.3%	10	39.7%	10	5.3%	13
Western	0.5	15	5.2	5	49.7	2	1.7	10	57.1	3	42.9	5	5.7	3
Southwest	0.9	3	6.0	2	51.1	1	3.5	1	61.5 HI	1	38.5 LO	2	2.5	2
Madison	0.5	5	4.1	13	50.4	13	1.5	6	56.5	12	43.5	6	11.9	10
Blackhawk	0.7	12	4.6	1	45.2	3	2.0	3	52.5	2	47.5	1	3.2	1
Gateway	0.8	10	2.6	4	49.3	14	4.3 HI	12	57.0	13	43.0	15	6.4	14
Waukesha	1.2	9	4.1	14	47.5	15	2.0	14	54.8	15	45.2	16	6.3	16
Milwaukee	0.2 LO	16	2.7	16	44.1	16	0.9 LO	16	47.9	16	52.1	14	21.3 HI	15
Moraine Park	0.9	11	6.1	9	46.2	7	2.1	15	55.3	7	44.7	12	4.9	9
Lakeshore	1.8	4	3.0	11	52.0	6	2.1	11	58.9	6	41.1	9	3.6	7
Fox Valley	0.5	14	3.6	6	52.7 HI	4	1.2	9	58.0	4	42.0	13	8.5	5
Northeast	1.2	7	3.1	15	51.8	11	2.6	2	58.7	9	41.3	8	6.5	11
Mid-State	1.5	13	8.4 HI	12	46.0	9	4.1	4	60.0	14	40.0	7	2.9	12
North Central	0.4	8	5.2	8	45.6	10	3.3	8	54.5	11	45.5	3	4.3	8
Nicolet	1.5	2	2.3 LO	7	41.7 LO	5	1.4	7	46.9 LO	5	53.1 HI	11	2.1 LO	4
Indianhead	1.9 HI	1	6.1	3	44.7	8	1.8	13	54.5	8	45.5	4	4.6	6
TOTAL	0.7%		4.0%		48.1%		2.0%		54.8%		45.2%		100.0%	

¹ The numbers vary because of differing organizational structures among the districts. This position classification includes the district director and other certified administrators who are responsible for the overall educational program of the district or for an assigned portion of the overall educational program.

² This is the sum or average of the four previous staff classifications.

³ The (#) columns indicate number of staff: The top portion contains full-time equivalent (FTE) staff numbers; the bottom portion contains each district's percentage distribution of staff which adds horizontally, except for the total column which adds vertically. NOTE: The staff numbers cannot be compared to any cost allocation Schedule A-3 Staff Analysis Summary prior to the actual 1989-90 count. Beginning with the 1989-90 actual summary, the staff counts are computed on a different basis using workload percentages reported by the districts for employees in all funds and functions.

⁴ The (\$) columns indicate average compensation: The top portion contains amounts that are the mean personal services cost of salary plus fringe benefits for each staff classification, the total represents the statewide mean personal services cost for that classification; the bottom portion contains each district's rank for that classification.

Schedule A-4
1992-93 ACTUAL MATERIALS FEES & FULL-TIME EQUIVALENT STUDENT SUMMARY¹
(Calculated from data reported by the districts on their VE-CA-9 Cost Allocation Schedule)

	College Parallel	Associate Degree	Vocational	Vocational- Adult	Community Services	Total
Chippewa Valley	\$ -	\$ 276,359	\$ 182,132	\$ 80,975	\$ -	\$ 539,466
Western	-	252,700	201,113	55,974	5,401	515,188
Southwest	-	54,636	101,070	38,627	2,289	196,622
Madison	107,996	415,453	326,265	140,248	47,695	1,037,657
Blackhawk	-	91,893	122,092	47,161	6,064	267,210
Gateway	-	225,626	196,708	77,973	2,969	503,276
Waukesha	-	180,578	197,628	108,286	15,639	502,131
Milwaukee	113,483	705,042	425,139	169,203	34,843	1,447,710
Moraine Park	-	154,459	124,761	33,920	2,195	315,335
Lakeshore	-	112,234	92,545	52,985	2,146	259,910
Fox Valley	-	294,661	214,520	116,241	14,169	639,591
Northeast	-	264,390	244,170	143,517	16,774	668,851
Mid-State	-	110,930	118,196	40,902	2,882	272,910
North Central	-	171,933	118,447	35,155	-	325,535
Nicolet	18,272	32,747	42,212	33,583	662	127,476
Indianhead	-	99,559	263,727	71,506	2,502	437,294
TOTAL MATERIALS FEES	\$239,751	\$3,443,200	\$2,970,725	\$1,246,256	\$156,230	\$8,056,162
Chippewa Valley	-	1,949.0	1,074.5	343.2	-	3,366.7
Western	-	1,916.9	1,032.8	216.7	18.5	3,184.9
Southwest	-	580.2	423.8	226.0	4.9	1,234.9
Madison	1,925.6	3,806.1	1,289.2	966.2	248.4	8,235.5
Blackhawk	-	1,105.6	701.4	188.7	14.5	2,010.2
Gateway	-	2,449.6	1,355.2	284.2	2.6	4,091.6
Waukesha	-	1,983.9	1,110.2	430.4	57.4	3,581.9
Milwaukee	2,557.2	6,730.2	2,972.7	753.1	140.3	13,153.5
Moraine Park	-	1,779.4	1,022.5	137.4	7.9	2,947.2
Lakeshore	-	1,224.0	661.0	312.9	7.7	2,205.6
Fox Valley	-	2,920.4	1,318.3	480.2	46.8	4,765.7
Northeast	-	2,699.4	1,106.8	520.0	73.7	4,399.9
Mid-State	-	1,122.7	825.2	120.5	10.1	2,078.5
North Central	-	1,489.8	831.0	157.2	-	2,478.0
Nicolet	294.3	420.6	267.3	98.6	2.9	1,083.7
Indianhead	-	1,298.5	992.9	279.7	7.6	2,578.7
TOTAL FTE STUDENTS	4,777.1	33,476.3	16,984.8	5,515.0	643.3	61,396.5
Chippewa Valley	\$ -	\$4.75	\$5.65	\$7.85	\$ -	\$5.35
Western	-	4.40	6.50	8.60	9.75	5.40
Southwest	-	3.15	7.95	5.70	15.50	5.30
Madison	1.85	3.65	8.45	4.85	6.40	4.20
Blackhawk	-	2.75	5.80	8.35	14.00	4.45
Gateway	-	3.05	4.85	9.15	38.35	4.10
Waukesha	-	3.05	5.95	8.40	9.10	4.65
Milwaukee	1.50	3.50	4.75	7.50	8.30	3.65
Moraine Park	-	2.90	4.05	8.25	9.25	3.55
Lakeshore	-	3.05	4.65	5.65	9.40	3.95
Fox Valley	-	3.35	5.40	8.05	10.10	4.45
Northeast	-	3.25	7.35	9.20	7.60	5.05
Mid-State	-	3.30	4.75	11.30	9.50	4.40
North Central	-	3.85	4.75	7.45	-	4.40
Nicolet	2.05	2.60	5.25	11.35	7.55	3.90
Indianhead	-	2.55	8.85	8.50	10.95	5.65
MEAN MATERIALS FEE/CREDIT²	\$1.65	\$3.45	\$5.85	\$7.55	\$8.10	\$4.35

¹Figures rounded as follows: full-time equivalent (FTE) students to nearest tenth, and average (arithmetic mean) materials fees per credit to nearest nickel.

²Computed as follows: each district's materials fees by aid category were divided by the FTE students, and that cost per FTE quotient was divided by 30 to yield the materials fees per credit. This amount will vary according to each district's program mix and number of exemptions by aid category.

Schedule A-5
1992-93 ACTUAL STATEWIDE OPERATIONAL COST & FTE ENROLLMENT SUMMARY
(Calculated from data reported by the districts on their VE-CA-3 Cost Allocation Schedules)

District	College Parallel	Associate Degree	Vocational	Vocational- Adult	Community Services	Total	Cost Per FTE Rank
Chippewa Valley	\$ --	\$ 11,408,660	\$ 10,231,259	\$ 2,214,989	\$ --	\$ 23,854,908	
Western	--	12,969,212	8,920,842	1,191,381	72,343	23,153,778	
Southwest	--	4,048,616	4,860,303	1,270,334	23,757	10,203,010	
Madison	9,084,013	27,489,484	12,529,065	5,732,095	948,524	55,783,181	
Blackhawk	--	6,321,295	6,532,240	952,788	62,160	13,868,481	
Gateway	--	18,505,784	11,606,651	2,193,164	20,668	32,326,267	
Waukesha	--	17,058,585	12,025,672	3,198,225	398,892	32,682,374	
Milwaukee	12,526,538	48,456,365	27,820,717	6,734,776	729,247	96,267,643	
Moraine Park	--	11,497,688	8,821,210	1,206,355	50,111	21,575,364	
Lakeshore	--	8,289,606	5,716,610	2,489,322	41,200	16,536,738	
Fox Valley	--	20,796,281	12,261,866	4,342,137	217,314	37,617,598	
Northeast	--	14,966,330	11,442,839	3,780,840	277,742	30,487,751	
Mid-State	--	6,991,300	5,985,038	733,270	45,691	13,755,299	
North Central	--	10,549,507	7,299,623	1,318,737	--	19,167,867	
Nicolet	2,233,095	3,645,244	2,554,673	841,797	21,978	9,296,787	
Indianhead	--	9,205,432	9,530,444	1,465,133	31,180	20,232,199	
TOTAL COST	\$23,843,646	\$232,220,389	\$158,139,052	\$39,665,341	\$2,940,817	\$456,809,245	
Chippewa Valley	--	1,949.0	1,074.5	343.2	--	3,366.7	
Western	--	1,916.9	1,032.8	216.7	18.5	3,184.9	
Southwest	--	580.2	423.8	226.0	4.9	1,234.9	
Madison	1,925.6	3,806.1	1,289.2	966.2	248.4	6,235.5	
Blackhawk	--	1,105.6	701.4	188.7	14.5	2,010.2	
Gateway	--	2,449.6	1,355.2	284.2	2.6	4,091.6	
Waukesha	--	1,983.9	1,110.2	430.4	57.4	3,581.9	
Milwaukee	2,557.2	6,730.2	2,972.7	753.1	140.3	13,153.5	
Moraine Park	--	1,779.4	1,022.5	137.4	7.9	2,947.2	
Lakeshore	--	1,224.0	681.0	312.9	7.7	2,205.6	
Fox Valley	--	2,920.4	1,318.3	480.2	46.8	4,765.7	
Northeast	--	2,699.4	1,106.8	520.0	73.7	4,399.9	
Mid-State	--	1,122.7	825.2	120.5	10.1	2,078.5	
North Central	--	1,489.8	831.0	157.2	--	2,478.0	
Nicolet	294.3	420.6	267.3	98.6	2.9	1,083.7	
Indianhead	--	1,298.5	992.9	279.7	7.6	2,578.7	
TOTAL FTE STUDENTS	4,777.1	33,476.3	16,984.8	5,515.0	643.3	61,396.5	
Chippewa Valley	--	5,854	9,522	6,455	--	7,086	5
Western	--	6,766	8,637	5,497	3,908	7,270	6
Southwest	--	6,978	11,470	5,621	4,819	8,262	14
Madison	4,718 LO	7,223	9,718	5,933	3,819	6,774	2
Blackhawk	--	5,717	9,314	5,047	4,299	6,896	3
Gateway	--	7,555	8,564	7,717	8,011	7,901	13
Waukesha	--	8,599	10,832	7,431	6,951	9,124	16
Milwaukee	4,899	7,200	9,359	8,942	5,197	7,319	7
Moraine Park	--	6,462	8,627	8,779	6,327	7,321	8
Lakeshore	--	6,772	8,648	7,955	5,400	7,498	9
Fox Valley	--	7,121	9,301	9,043	4,647	7,893	12
Northeast	--	5,552	10,338	7,271	3,768	6,929	4
Mid-State	--	6,227	7,253	6,089	4,515	6,618	1
North Central	--	7,081	8,784	8,391	--	7,735	10
Nicolet	7,588 HI	8,667	9,558	8,540	7,501	8,579	15
Indianhead	--	7,089	9,599	5,239	4,093	7,846	11
MEAN COST/FTE	\$4,993	\$6,937	\$9,310	\$7,192	\$4,572	\$7,441	

Schedule A-5
STATEWIDE 1992-93 ACTUAL COSTS PER FTE BY AID CATEGORY
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	<u>College Parallel</u>	<u>Associate Degree</u>	<u>Vocational</u>	<u>Vocational- Adult</u>	<u>Community Services</u>	<u>Total</u>
Instruction ¹	2,768	4,561	6,774	4,718	2,308	5,024
Agriculture	--	6,581	12,849	8,684	2,214	9,714
Business	--	3,839	6,354	3,889	1,148	4,042
Graphics	--	6,617	8,464	9,094	3,515	6,803
Home Economics	--	6,113	8,461	3,197	2,701	5,102
Industrial	--	8,932	8,437	8,875	2,709	8,178
Service & Health	--	7,478	7,654	4,959	11,790	7,087
Technical	--	6,945	11,313	10,133	1,671	7,058
Television	--	6,242	--	--	--	6,247
General Education	2,768	3,057	5,115	4,286	1,874	3,692
Instructional Resources	206	205	210	208	184	207
Student Services	770	702	703	687	718	706
DIRECT COSTS	<u>3,744</u>	<u>5,468</u>	<u>7,687</u>	<u>5,613</u>	<u>3,210</u>	<u>5,937</u>
Research	16	41	52	47	27	43
General Administration	163	212	253	243	191	222
General Institutional	365	613	720	699	532	630
Physical Plant	705	603	598	590	612	609
INDIRECT COSTS	<u>1,249</u>	<u>1,469</u>	<u>1,623</u>	<u>1,579</u>	<u>1,362</u>	<u>1,504</u>
TOTAL COST	<u>4,993</u>	<u>6,937</u>	<u>9,310</u>	<u>7,192</u>	<u>4,572</u>	<u>7,441</u>
 FTE Enrollment ²	 4,777.1	 33,476.3	 16,984.8	 5,515.0	 643.3	 61,396.5
Agriculture	--	482.1	505.9	32.6	5.8	1,026.4
Business	--	12,419.0	1,149.2	910.1	1.0	14,479.3
Graphics	--	722.5	124.3	40.5	50.4	937.7
Home Economics	--	683.8	377.3	824.4	161.6	2,047.1
Industrial	--	115.3	4,592.3	698.8	66.6	5,473.0
Service & Health	--	5,109.0	2,283.5	1,548.2	0.6	8,941.3
Technical	--	2,787.1	18.5	77.6	0.3	2,883.5
Television	--	53.0	--	--	--	53.0
General Education	4,777.1	11,104.5	7,933.8	1,382.6	357.0	25,555.2

¹The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division.

²The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line.

Schedule B-1
COLLEGE PARALLEL 1992-93 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	<u>Madison</u>	<u>Milwaukee</u>	<u>Nicolet</u>	<u>Statewide Average</u>
Instruction ¹	2,792	2,573 LO	4,300 HI	2,768
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	2,792	2,573 LO	4,300 HI	2,768
Instructional Resources	182 LO	191	494 HI	206
Student Services	714 LO	784	1,019 HI	770
DIRECT COSTS	<u>3,688</u>	<u>3,548</u> LO	<u>5,813</u> HI	<u>3,744</u>
Research	6 LO	22 HI	20	16
General Administration	141 LO	166	277 HI	163
General Institutional	276 LO	393	699 HI	365
Physical Plant	607 LO	770	780 HI	705
INDIRECT COSTS	<u>1,030</u> LO	<u>1,351</u>	<u>1,776</u> HI	<u>1,249</u>
TOTAL COSTS	<u>4,718</u> LO	<u>4,899</u>	<u>7,589</u> HI	<u>4,993</u>
FTE Enrollment ²	1,925.6	2,557.2	294.3	4,777.1
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	1,925.6	2,557.2	294.3	4,777.1

¹ The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

² The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-2
ASSOCIATE DEGREE 1992-93 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	Statewide Average
Instruction ¹	3,926	4,553	4,654	5,039	3,725	4,853	5,707 HI	4,650	3,895	4,496	4,669	3,685 LO	4,032	4,528	5,160	4,881	4,561
Agriculture	6,828	9,272 HI	3,935 LO	6,598	5,137	4,363	-	7,853	8,052	6,215	6,226	4,434	-	-	-	6,456	6,581
Business	3,774	3,530	3,816	3,588	3,516	4,606	4,565	3,647	3,323	3,938	4,707 HI	3,112 LO	3,408	3,896	4,194	4,279	3,839
Graphics	-	4,551 LO	-	7,259	-	-	-	6,520	6,115	-	6,638	-	-	11,071 HI	-	-	6,617
Home Economics	-	6,228	9,586	6,631	-	4,392	-	5,940	7,032	5,729	5,063	2,452 LO	13,062 HI	3,658	5,954	-	6,113
Industrial	-	-	-	-	4,996 LO	8,724	7,698	-	55,785 HI	-	10,746	7,166	9,643	-	-	7,990	8,932
Service & Health	5,358 LO	7,309	9,197	9,196	5,717	7,653	9,693 HI	8,244	5,938	7,187	5,596	6,290	8,011	7,711	9,098	9,639	7,478
Technical	5,421	7,734	4,877	6,686	4,445 LO	8,055	8,758	7,196	5,680	8,774	7,266	6,209	5,783	6,339	9,780 HI	7,566	6,945
Television	-	4,703 LO	-	-	-	5,595	-	6,652 HI	-	-	-	-	-	-	-	-	6,242
General Education	2,750	2,695	3,666	3,100	2,875	3,461	4,335 HI	3,096	2,673	2,944	3,037	2,404 LO	2,546	2,956	3,676	3,301	3,057
Instructional Resources	227	152	354	182	186	206	219	191	275	274	182	119 LO	166	321	494 HI	201	205
Student Services	453	637	575	714	431 LO	904	929	784	805	443	509	657	759	694	1,019 HI	754	702
DIRECT COSTS	<u>4,606</u>	<u>5,342</u>	<u>5,583</u>	<u>5,935</u>	<u>4,342</u> LO	<u>5,963</u>	<u>6,855</u> HI	<u>5,625</u>	<u>4,975</u>	<u>5,213</u>	<u>5,360</u>	<u>4,461</u>	<u>4,957</u>	<u>5,543</u>	<u>6,673</u>	<u>5,836</u>	<u>5,468</u>
Research	79	109 HI	66	10	63	56	52	31	2 LO	46	56	12	51	31	24	48	41
General Administration	196	238	335	227	293	186	201	230	176	207	169	122 LO	237	301	338 HI	180	212
General Institutional	514	598	432	444	551	663	824	545	814	847	959 HI	475	466	512	852	360 LO	613
Physical Plant	460	479	562	607	470	687	567	769	495	458 LO	577	482	517	694	780 HI	664	603
INDIRECT COSTS	<u>1,249</u>	<u>1,424</u>	<u>1,395</u>	<u>1,288</u>	<u>1,377</u>	<u>1,592</u>	<u>1,744</u>	<u>1,575</u>	<u>1,487</u>	<u>1,558</u>	<u>1,761</u>	<u>1,091</u> LO	<u>1,271</u>	<u>1,538</u>	<u>1,994</u> HI	<u>1,252</u>	<u>1,469</u>
TOTAL COSTS	<u>5,855</u>	<u>6,766</u>	<u>6,978</u>	<u>7,223</u>	<u>5,719</u>	<u>7,555</u>	<u>8,599</u>	<u>7,200</u>	<u>6,462</u>	<u>6,771</u>	<u>7,121</u>	<u>5,552</u> LO	<u>6,228</u>	<u>7,081</u>	<u>8,667</u> HI	<u>7,088</u>	<u>6,937</u>
FTE Enrollment ²	1,949.0	1,916.9	580.2	3,806.1	1,105.6	2,449.6	1,983.9	6,730.2	1,779.4	1,224.0	2,920.4	2,699.4	1,122.7	1,489.8	420.6	1,298.5	33,476.3
Agriculture	17.3	18.3	17.4	137.7	21.6	41.7	-	89.3	23.1	23.8	72.3	8.9	-	-	-	10.7	482.1
Business	677.1	564.0	240.2	1,602.5	294.3	889.2	794.7	2,143.5	742.4	474.7	961.0	1,139.3	482.9	503.3	214.9	695.0	12,419.0
Graphics	-	119.1	-	231.2	-	-	-	305.8	15.8	-	37.1	-	-	13.5	-	-	722.5
Home Economics	-	59.6	22.7	122.3	-	72.4	-	184.9	47.9	1.1	125.3	1.6	15.7	1.1	29.2	-	683.8
Industrial	-	-	-	-	7.9	28.2	5.1	-	0.2	-	37.3	11.2	6.0	-	-	19.4	115.3
Service & Health	407.1	423.6	61.1	606.6	206.8	324.5	236.5	1,041.8	201.6	175.2	464.7	405.6	111.2	251.4	72.2	117.9	5,109.0
Technical	174.1	114.4	49.5	270.4	61.8	163.1	263.4	435.9	210.7	103.5	234.9	262.9	134.7	166.5	9.1	112.2	2,787.1
Television	-	3.9	-	-	-	13.4	-	35.7	-	-	-	-	-	-	-	-	53.0
General Education	673.4	614.0	189.3	835.4	513.2	917.1	664.2	2,493.3	537.7	445.7	987.8	868.7	372.2	554.0	95.2	343.3	11,104.5

¹The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

²The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-3
VOCATIONAL 1992-93 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	Statewide Average
Instruction ¹	7,405	6,286	8,792 HI	7,317	7,171	5,791	7,756	6,746	5,862	6,250	6,671	8,206	4,914 LO	6,076	5,635	7,274	6,774
Agriculture	13,542	15,197	9,662 LO	18,115	13,836	23,836 HI	--	--	14,040	10,299	10,738	15,020	22,040	10,968	--	10,718	12,849
Business	6,269	5,458	5,707	6,190	6,787	7,451	9,702 HI	6,637	4,809 LO	6,204	6,356	7,999	5,517	5,028	7,671	6,124	6,354
Graphics	--	19,851 HI	--	7,510	--	--	--	7,815	12,056	6,032	9,149	--	5,342 LO	6,811	--	--	8,464
Home Economics	4,907	18,333 HI	15,208	--	4,777	1,806 LO	5,247	7,556	12,423	9,838	13,074	8,361	6,525	--	12,419	7,774	8,461
Industrial	7,779	8,484	10,064	8,023	7,395	10,822 HI	10,261	7,769	8,011 LO	10,265	9,641	9,712	7,855	9,363	9,139	7,265	8,437
Service & Health	7,514	7,284	8,399	7,529	4,528 LO	7,877	8,035	10,444 HI	7,666	5,895	5,605	8,695	6,380	5,845	5,903	6,255	7,654
Technical	9,146	--	3,306 LO	--	--	--	--	13,126 HI	--	--	--	13,106	--	--	--	9,864	11,313
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	6,890	3,961	7,998 HI	4,233	7,546	3,944	6,192	5,476	4,285	4,585	4,815	5,925	2,806 LO	4,701	3,742	7,298	5,115
Instructional Resources	227	152	355	182	186	207	219	191	275	274	182	119 LO	166	321	494 HI	201	210
Student Services	453	637	575	714	431 LO	904	929	784	805	443	509	657	759	694	1,019 HI	754	703
DIRECT COSTS	8,085	7,075	9,722 HI	8,213	7,786	6,902	8,904	7,721	6,962	6,967	7,362	8,962	5,839 LO	7,091	7,348	8,229	7,687
Research	97	125 HI	94	14	73	61	60	33	3 LO	52	65	17	60	36	29	58	52
General Administration	243	273	477 HI	299	341	201	232	248	208	230	194	175 LO	282	357	398	218	253
General Institutional	637	686	616	586	642	715	1,068	587	960	941	1,103 HI	662	855	606	1,003	430 LO	720
Physical Plant	460	479	562	607	470	687	567	769	495	458 LO	577	482	517	694	780 HI	664	588
INDIRECT COSTS	1,437	1,563	1,749	1,506	1,526	1,664	1,927	1,637	1,666	1,681	1,939	1,356 LO	1,414	1,693	2,210 HI	1,370	1,623
TOTAL COSTS	9,522	8,638	11,471 HI	9,719	9,314	8,566	10,831	9,358	8,628	8,648	9,301	10,338	7,253 LO	8,784	9,558	9,599	9,310
FTE Enrollment ²	1,074.5	1,032.8	423.8	1,289.2	701.4	1,355.2	1,110.2	2,972.7	1,022.5	661.0	1,318.3	1,106.8	825.2	631.0	267.3	992.9	16,984.8
Agriculture	43.4	34.4	79.0	50.8	20.2	3.9	--	--	28.4	27.1	51.4	30.4	14.5	59.9	--	62.5	505.9
Business	100.2	83.1	62.1	136.0	60.1	51.3	41.4	103.5	85.1	26.4	48.7	99.0	79.4	42.2	13.0	115.7	1,149.2
Graphics	--	7.1	--	23.4	--	--	--	23.9	10.6	16.1	20.1	--	12.1	11.0	--	--	124.3
Home Economics	30.5	4.9	19.8	--	19.2	1.8	48.7	99.2	28.8	26.6	23.5	28.4	15.1	--	10.9	19.9	377.3
Industrial	379.5	285.9	82.5	473.6	186.1	223.8	294.2	777.2	354.4	109.9	348.5	382.6	145.3	140.7	62.2	346.1	4,592.3
Service & Health	71.5	124.5	92.2	343.7	87.2	180.7	235.3	320.6	113.4	83.7	132.1	170.3	119.0	61.3	36.2	109.8	2,283.5
Technical	2.4	--	0.5	--	--	--	--	2.5	--	--	--	7.3	--	--	--	5.8	18.5
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	447.0	492.9	67.7	261.7	328.6	893.9	490.6	1,645.8	401.8	307.2	694.0	388.8	439.8	515.9	145.0	333.1	7,933.8

¹The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

²The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-4
VOCATIONAL-ADULT 1992-93 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee ¹	Moraine Park ²	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	Statewide Average
Instruction ³	4,485	3,100	3,158	3,839	3,035	4,822	4,497	6,149	5,946	5,493	6,326 HI	5,153	3,499	8,684	4,748	3,011 LO	4,718
Agriculture	8,961	4,142	666 LO	10,352	3,851	-	-	4,860	188,829 HI	2,215	5,397	4,154	1,916	44,926	2,158	3,346	8,684
Business	4,314	2,029	1,936 LO	3,037	2,488	3,082	3,485	4,757	3,248	4,970	6,751 HI	4,902	2,997	6,052	4,157	2,472	3,889
Graphics	-	3,697	1,748 LO	4,588	-	-	3,999	6,434	-	3,711	17,348 HI	-	-	6,030	-	-	9,094
Home Economics	2,308	2,079	5,298	2,300	1,695 LO	3,414	3,341	3,511	2,245	4,540	3,338	5,371 HI	2,682	4,193	2,699	2,233	3,197
Industrial	8,038	3,600	3,414 LO	6,619	5,373	6,395	5,809	7,709	4,555	5,071	8,247	7,226	8,328	9,383 HI	4,714	4,602	6,875
Service & Health	4,172	4,413	3,440	4,114	2,094 LO	3,847	4,676	7,378	7,159	9,268 HI	4,619	4,088	3,421	5,829	5,950	3,228	4,959
Technical	2,395	1,651 LO	-	3,807	-	11,713	7,114	8,157	-	15,057	10,440	11,304	4,089	5,817	-	18,548 HI	10,133
Television	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Education	3,797	2,376	2,772	3,933	4,434	8,227	5,680	7,076	6,784	1,823 LO	9,593	3,259	3,777	3,338	9,862 HI	2,785	4,288
Instructional Resources	227	152	354	182	186	207	219	191	275	274	182	119 LO	166	321	494 HI	201	208
Student Services	452	637	575	714	431 LO	904	928	785	805	443	509	657	759	694	1,018 HI	755	687
DIRECT COSTS	5,164	3,889	4,087	4,735	3,652 LO	5,933	5,644	7,125 HI	7,026	6,210	7,017	5,929	4,424	8,699	8,260	3,967	5,613
Research	83	130 HI	77	9	64	68	54	40	3 LO	54	69	16	77	36	30	53	47
General Administration	206	285	391	197	299	226	208	299	223	242	207	172 LO	361	358	417 HI	198	243
General Institutional	542	715	504	385	562	804	958	709	1,033	990	1,173 HI	871	710	605	1,052	357 LO	699
Physical Plant	460	479	562	607	470	687	567	770	494	458 LO	577	482	517	694	780 HI	664	590
INDIRECT COSTS	1,291	1,609	1,534	1,198 LO	1,395	1,785	1,787	1,818	1,753	1,744	2,026	1,341	1,665	1,891	2,279 HI	1,272	1,579
TOTAL COSTS	6,455	5,498	5,621	5,933	5,047 LO	7,718	7,431	8,943	8,779	7,954	9,043 HI	7,270	6,089	8,390	8,539	5,239	7,192
FTE Enrollment ⁴	343.2	216.7	226.0	966.2	188.7	284.2	430.4	753.1	137.4	312.9	480.2	520.0	120.5	187.2	98.6	279.7	5,515.0
Agriculture	3.4	1.0	0.5	2.6	2.6	-	-	4.5	0.3	3.0	8.7	1.9	0.3	1.8	0.2	2.0	32.6
Business	139.1	45.9	11.8	106.6	62.8	73.8	91.9	49.6	21.6	56.3	72.3	80.9	12.8	21.2	1.0	62.7	910.1
Graphics	-	1.4	0.3	2.9	-	-	1.8	20.1	0.2	1.1	11.8	-	-	0.9	-	-	40.5
Home Economics	22.5	43.7	20.5	104.5	22.3	29.5	96.9	207.4	19.3	15.7	65.6	83.7	23.7	13.1	45.3	40.7	824.4
Industrial	34.3	27.7	4.1	48.4	30.4	34.0	58.4	151.9	8.8	21.2	92.5	115.6	13.8	24.8	2.2	30.7	696.8
Service & Health	111.0	73.2	66.0	150.3	46.0	93.6	92.5	194.9	52.9	97.6	179.6	181.1	83.4	38.4	41.2	99.5	1,548.2
Technical	0.2	1.0	-	1.0	-	7.3	5.0	21.9	0.1	9.8	11.2	18.0	1.7	0.1	-	0.3	77.6
Television	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Education	32.7	22.8	122.8	549.9	24.6	46.2	83.9	102.8	34.2	108.2	38.5	88.8	14.8	80.1	8.7	43.8	1,382.8

¹ Milwaukee reported no FTE's for television instructional costs of \$285.

² Moraine Park reported no instructional costs for 0.25 graphics FTE's and 0.10 technical FTE's.

³ The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

⁴ The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-5
COMMUNITY SERVICES 1992-93 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley ¹	Northeast ²	Mid-State	North Central	Nicolet	Indianhead	Statewide Average
Instruction ³	-	1,853	2,512	1,804 LO	2,441	4,375 HI	4,173	2,614	3,901	2,970	2,140	1,863	2,212	-	3,995	1,964	2,308
Agriculture	-	2,122	3,027	2,656	-	-	2,687	-	-	3,400 HI	1,680	1,613 LO	-	-	-	1,925	2,214
Business	-	1,619 HI	-	-	-	-	-	-	1,054 LO	-	-	-	-	-	-	-	1,148
Graphics	-	-	1,960	-	940 LO	-	2,872	3,754 HI	1,350	1,081	2,831	1,017	-	-	-	2,000	3,515
Home Economics	-	2,002	6,760	2,008	2,015	-	7,600	1,922	9,161 HI	3,446	2,449	3,133	2,785	-	1,420 LO	2,034	2,701
Industrial	-	2,807	-	2,188	-	4,375	3,422	2,433	2,108 LO	-	3,782	2,173	2,755	-	7,282 HI	2,211	2,709
Service & Health	-	-	-	-	-	-	-	-	-	11,790	-	-	-	-	-	-	11,790
Technical	-	-	-	-	-	-	-	-	-	-	4,590 HI	1,287 LO	-	-	-	-	1,671
Television	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Education	-	1,772	2,116	1,665	2,800	-	2,927	2,293	1,409	1,380 LO	1,485	1,673	1,817	-	3,572 HI	1,877	1,874
Instructional Resources	-	152	354	182	186	205	220	190	273	275	182	119 LO	166	-	494 HI	203	184
Student Services	-	636	574	713	432 LO	699	630	782	801	445	510	658	757	-	1,019 HI	761	718
DIRECT COSTS	=	<u>2,641</u>	<u>3,440</u>	<u>2,699</u>	<u>3,059</u>	<u>5,479</u>	<u>5,323</u>	<u>3,586</u>	<u>4,575</u>	<u>3,690</u>	<u>2,632</u>	<u>2,640</u> LO	<u>3,135</u>	=	<u>5,908</u> HI	<u>2,928</u>	<u>3,210</u>
Research	-	91	64	8	53	115 HI	47	32	3 LO	53	59	12	58	-	25	46	27
General Administration	-	199	329	171	248	380 HI	181	240	224	235	177	129 LO	272	-	338	171	191
General Institutional	-	499	424	335	467	1,353 HI	833	570	1,034	962	1,002	503	535	-	852	278 LO	532
Physical Plant	-	478	561	606	471	684	567	767	492	460 LO	578	483	516	-	780 HI	670	612
INDIRECT COSTS	=	<u>1,267</u>	<u>1,378</u>	<u>1,120</u> LO	<u>1,238</u>	<u>2,532</u> HI	<u>1,628</u>	<u>1,609</u>	<u>1,753</u>	<u>1,710</u>	<u>1,816</u>	<u>1,127</u>	<u>1,381</u>	=	<u>1,995</u>	<u>1,165</u>	<u>1,362</u>
TOTAL COSTS	=	<u>3,908</u>	<u>4,818</u>	<u>3,819</u>	<u>4,298</u>	<u>8,011</u> HI	<u>6,951</u>	<u>5,195</u>	<u>6,328</u>	<u>5,400</u>	<u>4,648</u>	<u>3,767</u> LO	<u>4,516</u>	=	<u>7,503</u>	<u>4,093</u>	<u>4,572</u>
FTE Enrollment ⁴	-	18.5	4.9	248.4	14.5	2.6	57.4	140.3	7.9	7.7	46.8	73.7	10.1	-	2.9	7.6	643.3
Agriculture	-	0.2	0.1	1.3	-	-	0.3	-	-	0.8	0.8	2.2	-	-	-	0.1	5.8
Business	-	0.5	-	-	-	-	-	-	0.3	-	-	0.2	-	-	-	-	1.0
Graphics	-	-	0.1	-	0.4	-	9.0	38.8	0.1	0.2	1.3	0.3	-	-	-	0.2	50.4
Home Economics	-	5.3	0.4	67.8	5.8	-	14.3	36.2	1.9	2.1	15.6	7.2	2.7	-	0.2	2.1	161.6
Industrial	-	0.3	-	19.0	-	2.6	10.8	13.7	3.0	-	5.9	8.5	1.5	-	0.4	0.9	68.6
Service & Health	-	-	-	-	-	-	-	-	-	0.6	-	-	-	-	-	-	0.6
Technical	-	-	-	-	-	-	-	-	-	-	0.0	0.3	-	-	-	-	0.3
Television	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Education	-	12.2	4.3	160.3	8.3	-	23.0	51.6	2.6	4.0	23.2	55.0	5.9	-	2.3	4.3	357.0

¹ Fox Valley reported 0.04 technical FTE's which when rounded to the nearest tenth is 0.0.

² Northeast reported no instructional costs for 0.17 business FTE's.

³ The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

⁴ The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-B
TOTAL 1992-93 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Wauchesa	Milwaukee	Moreno Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolar	Indianhead	Statewide Average
Instruction ¹	9,093	5,900	3,791	4,632	4,863	5,181	8,172 HI	4,784	4,679	5,158	3,365	4,965	4,342 LO	5,121	5,053	5,991	5,024
Agriculture	11,580	12,824	8,578	9,663	9,027	6,052	2,887	7,710	12,317	7,979	7,890	11,701	21,898 HI	11,882	2,156 LO	10,195	9,714
Business	4,129	3,880	4,119	3,748	3,832	4,638	4,888	3,808	3,489 LO	4,157	4,918 HI	3,588	3,890	4,061	4,382	4,393	4,042
Graphics	-	5,397	1,778	7,252	940 LO	-	3,057	6,319	8,387	5,835	10,138 HI	1,017	5,342	9,007	-	2,000	6,803
Home Economics	3,804	4,958	9,833 HI	4,030	2,986 LO	4,069	4,302	5,013	7,714	7,612	5,211	6,078	8,559	4,151	5,042	3,983	5,102
Industrial	7,800	8,047	9,751	7,682	7,038	10,037 HI	9,333	7,882	5,871 LO	9,425	9,389	8,978	7,563	9,383	8,975	7,083	8,178
Service & Health	5,396	8,963	7,130	7,961	4,822 LO	7,128	8,180	8,589 HI	6,646	7,452	5,372	6,364	6,482	7,171	7,458	6,553	7,087
Technical	5,467	7,880	4,860	6,875	4,445 LO	8,211	8,730	7,274	5,687	9,319	7,408	6,897	5,782	8,338	9,780 HI	7,705	7,058
Television	-	4,703 LO	-	-	-	5,995	-	6,660 HI	-	-	-	-	-	-	-	-	6,247
General Education	4,385	3,325	4,318	3,082	4,673	3,812	5,121 HI	3,526	3,477	3,458	3,069	3,406	2,700 LO	3,773	4,129	5,889	3,892
Instructional Resources	227	182	354	182	186	206	219	191	275	274	182	119 LO	188	321	494 HI	201	207
Student Services	453	637	875	714	431 LO	904	929	784	805	443	509	657	759	894	1,019 HI	754	706
DIRECT COSTS	5,773	5,789	6,720	5,128	5,470	6,271	7,320 HI	5,759	5,759	5,875	6,056	5,741	5,267 LO	5,128	6,068	6,346	5,837
Research	85	113 HI	77	10	87	59	58	30	2 LO	49	60	13	98	33	25	52	43
General Administration	212	252	394 HI	213	310	194	211	228	189	219	180	141 LO	262	323	344	197	292
General Instructional	556	634	508	417	583	690	971	935	875	896	1,021 HI	551	518	549	886	386 LO	630
Physical Plant	460	479	562	607	470	687	567	789	495	458 LO	577	482	517	694	780 HI	684	609
INDIRECT COSTS	1,313	1,480	1,941	1,247	1,430	1,830	1,804	1,960	1,261	1,622	1,838	1,187 LO	1,361	1,589	2,015 HI	1,298	1,804
TOTAL COSTS	7,086	7,269	8,661	6,375	6,900	7,901	9,124 HI	7,719	7,020	7,497	7,894	6,928	6,628 LO	7,715	8,083	7,645	7,441
FTE Enrollment ²	3,366.7	3,184.9	1,234.9	9,235.5	2,010.2	4,081.6	3,581.9	13,153.5	2,947.2	2,205.6	4,765.7	4,398.9	2,078.5	2,478.0	1,083.7	2,578.7	61,396.5
Agriculture	64.1	94.0	87.0	180.4	44.4	45.7	0.3	90.8	51.7	54.8	133.1	43.4	14.7	81.5	0.2	75.3	1,026.4
Business	916.4	883.5	314.1	1,845.0	417.2	1,014.1	909.0	2,296.7	849.3	550.4	1,082.1	1,319.4	575.2	566.6	229.0	873.4	14,479.4
Graphics	-	127.8	0.4	257.5	0.3	-	10.8	368.6	26.8	17.4	70.3	0.3	12.1	25.4	-	0.2	937.7
Home Economics	52.9	113.4	63.3	294.7	47.4	103.7	199.9	527.7	97.9	45.5	230.0	90.9	57.1	14.2	85.5	62.8	2,046.9
Industrial	413.8	313.9	86.6	541.0	224.4	288.3	368.6	942.8	368.4	131.2	484.2	517.9	160.7	185.5	64.9	397.1	5,473.3
Service & Health	588.7	821.3	219.2	1,100.7	340.0	588.8	584.2	1,557.2	367.9	309.0	776.4	736.2	283.6	348.2	148.5	327.2	8,941.1
Technical	178.8	115.4	90.1	271.4	81.8	170.3	288.4	480.3	210.8	113.3	246.1	298.5	138.4	186.6	9.1	118.2	2,863.5
Television	-	3.9	-	-	-	13.4	-	35.7	-	-	-	-	-	-	-	-	53.0
General Education	1,153.0	1,141.9	404.2	2,732.8	874.7	1,887.3	1,581.7	6,800.7	978.4	825.0	1,743.5	1,401.3	832.7	1,130.0	545.5	724.5	25,555.2

¹The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

²The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule C-1
 ACTUAL 1992-93 AGRICULTURE DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students					FTE's % of Total	Total Cost	
	Associate Degree	Vocational	Vocational- Adult	Community Services	Total		Amount	Percent
Chippewa Valley	17.3	43.4	3.4	--	64.1	6.3%	\$ 923,188	7.0%
Western	18.3	34.4	1.0	0.2	53.9	5.3	907,621	6.9
Southwest	17.4	79.0	0.5	0.1	97.0	9.5	1,117,323	8.5
Four	137.7	50.8	2.6	1.3	192.4	18.8	2,409,792	18.2
Blackhawk	21.6	20.2	2.6	--	44.4	4.3	528,658	4.0
Gateway	41.7	4.0	--	--	45.7	4.4	408,798	3.1
Waukesha	--	--	--	0.3	0.3	--	1,421	--
Milwaukee	89.3	--	4.5	--	93.8	9.2	1,005,792	7.6
Moraine Park	23.0	28.4	0.3	--	51.7	5.0	865,078	6.6
Lakeshore	23.9	27.1	3.0	0.8	54.8	5.3	599,551	4.5
Fox Valley	72.3	51.4	8.7	0.7	133.1	13.0	1,459,815	11.1
Northeast	8.9	30.4	1.9	2.2	43.4	4.2	633,430	4.8
Mid-State	--	14.5	0.2	--	14.7	1.4	401,929	3.0
North Central	--	59.9	1.6	--	61.5	6.0	963,927	7.3
Nicolet	--	--	0.2	--	0.2	--	791	--
Indianhead	<u>10.7</u>	<u>62.5</u>	<u>2.0</u>	<u>0.1</u>	<u>75.3</u>	<u>7.3</u>	<u>977,702</u>	<u>7.4</u>
TOTAL	<u>482.1</u>	<u>506.0</u>	<u>32.5</u>	<u>5.7</u>	<u>1,026.3</u>	<u>100.0%</u>	<u>\$13,204,816</u>	<u>100.0%</u>
PERCENT OF TOTAL	47.0%	49.3%	3.2%	0.5%	100.0%			
Associate Degree	\$4,645,543							
Vocational	\$8,148,868							
Vocational-Adult	\$381,151							
Community Services	\$29,254							
PERCENT OF COST	35.2%	61.7%	2.9%	0.2%	100.0%			

Schedule C-2
 ACTUAL 1992-93 BUSINESS DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students					FTE's % of Total	Total Cost	
	Associate Degree	Vocational	Vocational- Adult	Community Services	Total		Amount	Percent
Chippewa Valley	677.1	100.2	139.1	--	916.4	6.3%	\$ 5,456,394	6.0%
Western	564.0	83.1	45.9	0.5	693.5	4.8	3,922,566	4.3
Southwest	240.2	62.2	11.8	--	314.2	2.2	1,981,274	2.2
Four	1,602.5	136.0	106.5	--	1,845.0	12.7	10,639,235	11.7
Blackhawk	294.3	60.1	62.8	--	417.2	2.9	2,367,242	2.6
Gateway	889.2	51.3	73.6	--	1,014.1	7.0	7,377,300	8.1
Waukesha	794.7	41.4	91.9	--	928.0	6.4	6,813,725	7.5
Milwaukee	2,143.6	103.5	49.6	--	2,296.7	15.8	14,109,822	15.6
Moraine Park	742.4	85.1	21.6	0.3	849.4	5.9	4,952,807	5.5
Lakeshore	474.7	28.4	56.3	--	559.4	3.9	3,501,113	3.9
Fox Valley	961.0	48.7	72.4	--	1,082.1	7.5	7,956,399	8.8
Northeast	1,139.3	99.0	80.9	0.2	1,319.4	9.1	7,066,409	7.8
Mid-State	482.9	79.5	12.8	--	575.2	4.0	3,356,120	3.7
North Central	503.3	42.1	21.2	--	566.6	3.9	3,676,070	4.1
Nicolet	215.0	13.1	1.0	--	229.1	1.6	1,770,032	1.9
Indianhead	<u>695.0</u>	<u>115.7</u>	<u>62.7</u>	<u>--</u>	<u>873.4</u>	<u>6.0</u>	<u>5,686,295</u>	<u>6.3</u>
TOTAL	<u>12,419.2</u>	<u>1,149.4</u>	<u>910.1</u>	<u>1.0</u>	<u>14,479.7</u>	<u>100.0%</u>	<u>\$90,712,803</u>	<u>100.0%</u>
PERCENT OF TOTAL	85.8%	7.9%	6.3%	--	100.0%			
Associate Degree	\$75,428,538							
Vocational		\$9,778,884						
Vocational-Adult			\$5,502,521					
Community Services				\$2,860				
PERCENT OF COST	83.1%	10.8%	6.1%	--	100.0%			

Schedule C-3
ACTUAL 1992-93 GRAPHICS DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students					FTE's % of Total	Total Cost	
	Associate Degree	Vocational	Vocational- Adult	Community Services	Total		Amount	Percent
Chippewa Valley	--	--	--	--	--	--	\$ --	--
Western	119.1	7.1	1.4	--	127.6	13.6	987,533	11.0
Southwest	--	--	0.3	0.1	0.4	--	1,348	--
Four	231.2	23.4	2.9	--	257.5	27.5	2,513,399	28.1
Blackhawk	--	--	--	0.4	0.4	--	766	--
Gateway	--	--	--	--	--	--	--	--
Waukesha	--	--	1.8	9.0	10.8	1.2	58,445	0.7
Milwaukee	305.7	23.9	20.2	38.8	388.6	41.4	3,539,835	39.6
Moraine Park	15.8	10.6	0.3	0.1	26.8	2.9	319,810	3.6
Lakeshore	--	16.1	1.1	0.2	17.4	1.9	144,785	1.6
Fox Valley	37.1	20.1	11.8	1.3	70.3	7.5	973,752	10.9
Northeast	--	--	--	0.3	0.3	--	848	--
Mid-State	--	12.1	--	--	12.1	1.3	94,183	1.0
North Central	13.5	11.0	0.9	--	25.4	2.7	313,035	3.5
Nicolet	--	--	--	--	--	--	--	--
Indianhead	--	--	--	0.2	0.2	--	778	--
TOTAL	722.4	124.3	40.7	50.4	937.8	100.0%	\$8,948,517	100.0%
PERCENT OF TOTAL	77.0%	13.3%	4.3%	5.4%	100.0%			

Associate Degree \$6,731,757

Vocational \$1,412,394

Vocational-Adult \$491,166

Community Services \$313,200

PERCENT OF COST 75.2% 15.8% 5.5% 3.5% 100.0%

Schedule C-4
 ACTUAL 1992-93 HOME ECONOMICS DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students					FTE's % of Total	Total Cost	
	Associate Degree	Vocational	Vocational- Adult	Community Services	Total		Amount	Percent
Chippewa Valley	--	30.5	22.4	--	52.9	2.6%	\$ 294,653	1.9%
Western	59.5	4.9	43.7	5.3	113.4	5.5	819,800	5.3
Southwest	22.7	19.7	20.5	0.4	63.3	3.1	830,575	5.3
Four	122.3	--	104.6	67.8	294.7	14.4	1,794,614	11.5
Blackhawk	--	19.3	22.3	5.8	47.4	2.3	220,721	1.4
Gateway	72.4	1.8	29.6	--	103.8	5.1	687,202	4.4
Waukesha	--	48.7	96.9	14.3	159.9	7.8	1,094,702	7.0
Milwaukee	184.9	99.2	207.4	36.2	527.7	25.8	4,006,527	25.8
Moraine Park	47.9	28.8	19.3	1.9	97.9	4.8	1,085,845	7.0
Lakeshore	1.1	26.6	15.7	2.1	45.5	2.2	480,554	3.1
Fox Valley	125.3	23.5	65.6	15.6	230.0	11.2	1,773,393	11.4
Northeast	1.6	28.4	53.7	7.2	90.9	4.4	749,083	4.8
Mid-State	15.7	15.1	23.6	2.7	57.1	2.8	531,006	3.4
North Central	1.1	--	13.1	--	14.2	0.7	94,447	0.6
Nicolet	29.1	10.9	45.3	0.2	85.5	4.2	733,302	4.7
Indianhead	--	19.9	40.8	2.1	62.8	3.1	365,000	2.4
TOTAL	683.6	377.3	824.5	161.6	2,047.0	100.0%	\$15,561,424	100.0%
PERCENT OF TOTAL	33.4%	18.4%	40.3%	7.9%	100.0%			

Associate Degree \$5,931,549

Vocational \$4,148,469

Vocational-Adult \$4,673,527

Cooperative Services \$807,879

PERCENT OF COST 38.1% 26.7% 30.0% 5.2% 100.0%

Schedule C-5
 ACTUAL 1992-93 INDUSTRIAL DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students					Total Cost	
	Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Amount Percent
Chippewa Valley	--	379.5	34.3	--	413.8	7.6%	\$ 4,250,343 7.0%
Western	--	285.9	27.7	0.3	313.9	5.7	3,433,572 5.6
Southwest	--	82.5	4.1	--	86.6	1.6	1,116,415 1.8
Four	--	473.7	48.3	19.0	541.0	9.9	5,552,918 9.1
Blackhawk	7.9	186.1	30.4	--	224.4	4.1	2,134,333 3.5
Gateway	28.2	223.6	34.0	2.6	288.4	5.3	3,948,237 6.5
Waukesha	5.1	294.2	58.4	10.9	368.6	6.7	4,765,494 7.8
Milwaukee	--	777.2	151.9	13.7	942.8	17.2	10,092,452 16.6
Moraine Park	0.2	354.4	8.8	3.0	366.4	6.7	3,267,103 5.4
Lakeshore	--	110.0	21.2	--	131.2	2.4	1,669,256 2.7
Fox Valley	37.3	348.5	92.5	5.9	484.2	8.8	6,239,214 10.2
Northeast	11.2	382.6	115.6	8.5	517.9	9.5	5,973,683 9.8
Mid-State	6.0	145.4	13.8	1.5	166.7	3.0	1,765,656 2.9
North Central	--	140.7	24.8	--	165.5	3.0	2,114,043 3.5
Nicolet	--	62.2	2.2	0.5	64.9	1.2	880,529 1.4
Indianhead	<u>19.4</u>	<u>346.1</u>	<u>30.7</u>	<u>0.9</u>	<u>397.1</u>	<u>7.3</u>	<u>3,776,725</u> <u>6.2</u>
TOTAL	<u>115.3</u>	<u>4,592.6</u>	<u>698.7</u>	<u>66.8</u>	<u>5,473.4</u>	<u>100.0%</u>	<u>\$60,979,973</u> <u>100.0%</u>
PERCENT OF TOTAL	2.1%	83.9%	12.8%	1.2%	100.0%		

Associate Degree \$1,395,544

Vocational \$52,305,392

Vocational-Adult \$6,898,746

Community Services \$380,291

PERCENT OF COST 2.3% 85.8% 11.3% 0.6% 100.0%

Schedule C-6
ACTUAL 1992-93 SERVICE & HEALTH DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students					FTE's % of Total	Total Cost	
	Associate Degree	Vocational	Vocational- Adult	Community Services	Total		Amount	Percent
Chippewa Valley	407.1	71.5	111.1	--	589.7	6.6%	\$ 4,390,037	5.0%
Western	423.6	124.5	73.2	--	621.3	6.9	5,980,484	6.8
Southwest	61.2	92.2	65.9	--	219.3	2.4	2,154,375	2.4
Four	606.6	343.8	150.3	--	1,100.7	12.3	11,653,747	13.2
Blackhawk	206.8	87.2	46.0	--	340.0	3.8	2,371,357	2.7
Gateway	324.5	180.7	93.6	--	598.8	6.7	6,121,057	7.0
Waukesha	236.5	235.3	92.5	--	564.3	6.3	6,528,313	7.4
Milwaukee	1,041.8	320.5	194.9	--	1,557.2	17.4	18,303,730	20.8
Moraine Park	201.6	113.4	52.9	--	367.9	4.1	3,586,500	4.1
Lakeshore	175.2	85.7	97.5	0.6	359.0	4.0	3,705,978	4.2
Fox Valley	464.7	132.1	179.6	--	776.4	8.7	6,132,064	7.0
Northeast	406.8	170.3	161.1	--	738.2	8.3	6,291,833	7.1
Mid-State	111.2	119.0	53.4	--	283.6	3.2	2,600,594	3.0
North Central	251.5	61.3	35.4	--	348.2	3.9	3,532,790	4.0
Nicolet	72.1	36.2	41.2	--	149.5	1.7	1,736,260	2.0
Indianhead	<u>117.9</u>	<u>109.8</u>	<u>99.5</u>	<u>--</u>	<u>327.2</u>	<u>3.7</u>	<u>2,928,347</u>	<u>3.3</u>
TOTAL	<u>5,109.1</u>	<u>2,283.5</u>	<u>1,548.1</u>	<u>0.6</u>	<u>8,941.3</u>	<u>100.0%</u>	<u>\$88,017,466</u>	<u>100.0%</u>
PERCENT OF TOTAL	57.2%	25.5%	17.3%	--	100.0%			

Associate Degree \$52,251,349

Vocational \$23,867,925

Vocational-Adult \$11,889,587

Community Services \$8,605

PERCENT OF COST 59.4% 27.1% 13.5% -- 100.0%

Schedule C-7
ACTUAL 1992-93 TECHNICAL DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students					FTE's % of Total	Total Cost	
	Associate Degree	Vocational	Vocational- Adult	Community Services	Total		Amount	Percent
Chippewa Valley	174.2	2.4	0.2	--	176.8	6.1%	\$ 1,377,450	4.8%
Western	114.4	--	1.0	--	115.4	4.0	1,208,738	4.3
Southwest	49.6	0.5	--	--	50.1	1.8	358,781	1.3
Four	270.4	--	1.0	--	271.4	9.4	2,530,024	8.9
Blackhawk	61.8	--	--	--	61.8	2.2	395,741	1.4
Gateway	163.1	--	7.2	--	170.3	5.9	1,957,870	6.9
Waukesha	283.4	--	5.0	--	288.4	10.0	3,549,097	12.5
Milwaukee	435.9	2.5	21.9	--	460.3	16.0	4,704,575	16.5
Moraine Park	210.7	--	0.1	--	210.8	7.3	1,795,926	6.3
Lakeshore	103.5	--	9.8	--	113.3	3.9	1,428,886	5.0
Fox Valley ¹	234.9	--	11.2	0.0	246.1	8.5	2,557,465	9.0
Northeast	262.9	7.3	18.0	0.3	288.5	10.0	2,573,117	9.0
Mid-State	134.7	--	1.7	--	136.4	4.7	1,130,149	4.0
North Central	166.5	--	0.1	--	166.6	5.8	1,527,317	5.4
Nicolet	9.1	--	--	--	9.1	0.3	130,326	0.5
Indianhead	112.2	5.7	0.3	--	118.2	4.1	1,205,601	4.2
TOTAL	2,787.3	18.4	77.5	0.3	2,883.5	100.0%	\$28,431,063	100.0%
PERCENT OF TOTAL	96.7%	0.6%	2.7%	--	100.0%			
Associate Degree	\$27,166,096							
Vocational		\$254,550						
Vocational-Adult			\$1,009,062					
Community Services				\$1,355				
PERCENT OF COST	95.6%	0.9%	3.5%	--	100.0%			

¹Fox Valley reported 0.04 Community Services technical FTE's, which when rounded to the nearest tenth is 0.0.

Schedule C-8
ACTUAL 1992-93 TELEVISION DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

<u>District</u>	<u>Full-Time Equivalent Students</u>					<u>Total Cost</u>	
	<u>Associate Degree</u>	<u>Vocational</u>	<u>Vocational-Adult</u>	<u>Community Services</u>	<u>Total</u>	<u>FTE's % of Total</u>	<u>Amount</u> <u>Percent</u>
Chippewa Valley	--	--	--	--	--	--	--
Western	3.9	--	--	--	3.9	7.4	\$ 26,696 5.6
Southwest	--	--	--	--	--	--	--
Four	--	--	--	--	--	--	--
Blackhawk	--	--	--	--	--	--	--
Gateway	13.4	--	--	--	13.4	25.3	112,570 23.5
Waukesha	--	--	--	--	--	--	--
Milwaukee	35.7	--	--	--	35.7	67.3	339,354 70.9
Moraine Park	--	--	--	--	--	--	--
Lakeshore	--	--	--	--	--	--	--
Fox Valley	--	--	--	--	--	--	--
Northeast	--	--	--	--	--	--	--
Mid-State	--	--	--	--	--	--	--
North Central	--	--	--	--	--	--	--
Nicolet	--	--	--	--	--	--	--
Indianhead	--	--	--	--	--	--	--
TOTAL	53.0	--	--	--	53.0	100.0%	\$478,620 100.0%
PERCENT OF TOTAL	100.0%	--	--	--	100.0%		
 Associate Degree	 \$478,620						
Vocational		--					
Vocational-Adult			--				
Cooperative Services				--			
 PERCENT OF COST	 100.0%	--	--	--	 100.0%		

Schedule C-9
 ACTUAL 1992-93 GENERAL EDUCATION DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students						FTE's % of Total	Total Cost	
	College Parallel	Associate Degree	Vocational	Vocational- Adult	Community Services	Total		Amount	Percent
Chippewa Valley	--	673.3	447.0	32.7	--	1,153.0	4.5%	\$ 7,162,843	4.8%
Western	--	614.0	492.9	22.8	12.2	1,141.9	4.5	5,866,768	3.9
Southwest	--	189.3	87.7	122.8	4.4	404.2	1.6	2,642,919	1.7
Four	1,925.6	835.3	261.7	549.9	160.3	3,732.8	14.6	18,689,452	12.4
Blackhawk	--	513.2	328.6	24.6	8.3	874.7	3.4	5,849,663	3.9
Gateway	--	917.2	893.9	46.2	--	1,857.3	7.3	11,713,232	7.8
Waukesha	--	664.2	490.6	83.9	23.0	1,261.7	5.0	9,871,177	6.6
Milwaukee	2,557.2	2,493.3	1,645.8	102.8	51.6	6,850.7	26.8	40,085,556	26.6
Moraine Park	--	537.7	401.8	34.2	2.7	976.4	3.8	5,702,295	3.8
Lakeshore	--	445.7	367.2	108.2	3.9	925.0	3.6	5,006,615	3.3
Fox Valley	--	987.8	694.0	38.5	23.2	1,743.5	6.8	10,525,496	7.0
Northeast	--	868.8	388.8	88.8	55.0	1,401.4	5.5	7,199,348	4.8
Mid-State	--	372.2	439.8	14.8	5.9	832.7	3.3	3,875,662	2.6
North Central	--	554.0	515.9	60.0	--	1,129.9	4.4	6,946,238	4.6
Nicolet	294.3	95.3	144.9	8.7	2.3	545.5	2.1	4,045,547	2.7
Indianhead	--	343.3	333.1	43.8	4.3	724.5	2.8	5,291,751	3.5
TOTAL	4,777.1	11,104.6	7,933.7	1,382.7	357.1	25,555.2	100.0%	\$150,474,562	100.0%
PERCENT OF TOTAL	18.7%	43.5%	31.0%	5.4%	1.4%	100.0%			

College Parallel \$23,843,646

Associate Degree \$58,191,677

Vocational \$58,222,570

Vocational-Adult \$8,819,296

Community Services \$1,397,373

44 PERCENT OF COST 15.8% 38.7% 38.7% 5.9% 0.9% 100.0%

Schedule C-10
ACTUAL 1992-93 TOTAL FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students							Total Cost	
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Amount	Percent
Chippewa Valley	--	1,949.0	1,074.5	343.2	--	3,366.7	5.5%	\$ 23,854,908	52%
Western	--	1,916.9	1,032.8	216.7	18.5	3,184.9	5.2	23,153,778	5.1
Southwest	--	580.2	423.8	226.0	4.9	1,234.9	2.0	10,203,010	2.2
Four	1,925.6	3,806.1	1,289.2	966.2	248.4	8,235.5	13.4	55,783,181	12.2
Blackhawk	--	1,105.6	701.4	188.7	14.5	2,010.2	3.3	13,868,481	3.1
Gateway	--	2,449.6	1,355.2	284.2	2.6	4,091.6	6.7	32,326,267	7.1
Waukesha	--	1,983.9	1,110.2	430.4	57.4	3,581.9	5.8	32,682,374	7.2
Milwaukee	2,557.2	6,730.2	2,972.7	753.1	140.3	13,153.5	21.4	96,267,643	21.1
Moraine Park	--	1,779.4	1,022.5	137.4	7.9	2,947.2	4.8	21,575,364	4.7
Lakeshore	--	1,224.0	661.0	312.9	7.7	2,205.6	3.6	16,536,738	3.6
Fox Valley	--	2,920.4	1,318.3	480.2	46.8	4,765.7	7.7	37,617,598	8.2
Northeast	--	2,699.4	1,106.8	520.0	73.7	4,399.9	7.2	30,487,751	6.7
Mid-State	--	1,122.7	825.2	120.5	10.1	2,078.5	3.4	13,755,299	3.0
North Central	--	1,489.8	831.0	157.2	--	2,478.0	4.0	19,167,867	4.2
Nicolet	294.3	420.6	267.3	98.6	2.9	1,083.7	1.8	9,296,787	2.0
Indianhead	--	<u>1,298.5</u>	<u>992.9</u>	<u>279.7</u>	<u>7.6</u>	<u>2,578.7</u>	<u>4.2</u>	<u>20,232,199</u>	<u>4.4</u>
TOTAL	<u>4,777.1</u>	<u>33,476.3</u>	<u>16,984.8</u>	<u>5,515.0</u>	<u>643.3</u>	<u>61,396.5</u>	<u>100.0%</u>	<u>\$456,809,245</u>	<u>100.0%</u>
PERCENT OF TOTAL	7.8%	54.5%	27.7%	9.0%	1.0%	100.0%			

College Parallel \$23,843,646

Associate Degree \$232,220,389

Vocational \$158,139,052

Vocational-Adult \$39,665,341

Community Services \$2,940,817

PERCENT OF COST 5.2% 50.8% 34.6% 8.7% 0.7% 100.0%

Schedule D-1
STATEWIDE ACTUAL 1992-93 FTE ENROLLMENT AND OPERATIONAL
COST PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY

PERCENT FTE ENROLLMENT

PERCENT OPERATIONAL COST

TELEVISION	0.1		0.1	
GRAPHICS	1.5		2.0	
AGRICULTURE	1.7		2.9	
HOME ECONOMICS	3.3		3.4	
TECHNICAL	4.7		6.2	
INDUSTRIAL	8.9		13.3	
SERVICE & HEALTH	14.6		19.3	
BUSINESS	23.6		19.9	
GEN. ED.	41.6		32.9	
54.5			ASSOCIATE DEGREE	50.8
27.7			VOCATIONAL	34.6
9.0			8.7	VOCATIONAL-ADULT
7.8			5.2	COLLEGE PARALLEL
1.0			0.7	COMMUNITY SERVICES

Schedule D-2
STATEWIDE ACTUAL 1992-93 COST RATIOS PER FTE STUDENT
BY INSTRUCTIONAL DIVISION AND AID CATEGORY

	College Parallel	Postsecondary		Continuing Education		Total
		Associate Degree	Vocational	Vocational- Adult	Community Services	
Agriculture	--	1.20	2.07 HI	1.50	.60	1.63
Business	--	.84	1.19	.86	.46 LO	.87
Graphics	--	1.21	1.48	1.55	.78	1.24
Home Economics	--	1.14	1.48	.76	.67	1.01
Industrial	--	1.52	1.47	1.26	.67	1.42
Service & Health	--	1.32	1.37	1.00	1.89	1.28
Technical	--	1.25	1.86	1.69	.53	1.27
Television	--	1.16	--	--	--	1.16
General Education	<u>.67</u>	<u>.73</u>	<u>1.03</u>	<u>.91</u>	<u>.56</u>	<u>.82</u>
TOTAL	<u>.67</u>	<u>.93</u>	<u>1.25</u>	<u>.97</u>	<u>.61</u>	<u>1.00</u>

Schedule D-3
STATEWIDE ACTUAL 1992-93 FULL-TIME EQUIVALENT STUDENT ENROLLMENT
PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY

	College Parallel	Postsecondary		Continuing Education		Total
		Associate Degree	Vocational	Vocational- Adult	Community Services	
Agriculture	--	0.8	0.8	0.1	*	1.7
Business	--	20.2	1.9	1.5	*	23.6
Graphics	--	1.2	0.2	*	0.1	1.5
Home Economics	--	1.1	0.7	1.3	0.2	3.3
Industrial	--	0.2	7.5	1.1	0.1	8.9
Service & Health	--	8.3	3.7	2.6	*	14.6
Technical	--	4.5	*	0.2	*	4.7
Television	--	0.1	--	--	--	0.1
General Education	<u>7.8</u>	<u>18.1</u>	<u>12.9</u>	<u>2.2</u>	<u>0.6</u>	<u>41.6</u>
TOTAL	<u>7.8</u>	<u>54.5</u>	<u>27.7</u>	<u>9.0</u>	<u>1.0</u>	<u>100.0</u>

*Asterisk indicates less than one-tenth of one percent (0.1).